

**REMARKS**

Claims 1 and 4-10 are pending. By this Amendment, claims 2 and 3 are canceled and claims 1, 7 and 10 are amended.

Applicant appreciates the courtesies shown to Applicant's representative during the February 3, 2005 personal interview. The substance of the discussions held are incorporated into the amendments and the following remarks.

Applicant appreciates the Office Action's indication that claim 7 contains allowable subject matter.

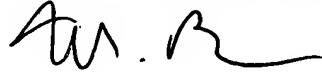
The Office Action rejects claims 1-4 and 7-10 under 35 U.S.C. §102(e) over USP 6,800,930 to Jackson et al. and claims 5 and 6 under 35 U.S.C. §103(a) over Jackson et al. These rejections are respectfully traversed.

Jackson does not disclose forming dielectric films on the bottom surfaces within the opening sections before spin etching the substrate from the back surfaces of the semiconductor substrate as in claims 1 and 10. Instead, Jackson discloses forming the dielectric layer 128 on the side surfaces of the vias 124. See, e.g., Figure 1. As agreed at the interview, the claims as now presented are allowable over the applied art.

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,



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Date: February 3, 2005

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